MEPRS: Our Cost Accounting System

Data Quality Course

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TRICARE Management Activity

Objectives

By the end of this presentation, you will:

- Understand the history and purpose of MEPRS
- Recognize the elements that comprise the MEPRS account structure
- Be familiar with the expense allocation process
- Understand how data quality affects MEPRS and be aware of the tools available to improve data quality
- Be able to locate and research MEPRS related information associated with the DQ Management Control Review List

Introduction

- MEPRS: Medical Expense and Performance Reporting System

Origin of MEPRS:

- Evolved from two historical systems
  - the Uniform Chart of Accounts (UCA), and
  - the Uniform Staffing Methodologies (USM)
- The UCA focused on tracking expenses and the USM was concerned with manpower resources
- In January 1985, the two systems were combined and the “MEPRs System” was born.

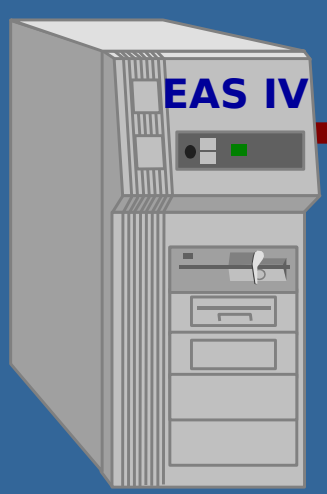
Introduction

- Purpose:
  - Provide uniform reporting of expense, manpower, & workload for DoD Medical Treatment Facilities (MTF)
  - MEPRS is a system of manpower, cost distribution and expense reporting that provides management with a basic framework for cost and work center accounting.
  - Standardized reporting by Functional Cost Code (FCC)
- MEPRS = Information
- EAS = the hardware and software in which the information resides.

Introduction

MEPRS Data:
DoD-Standardized,
Aggregated by FCC

- Service-specific financial data
  - Army: STANFINS
  - Navy: STARS/FL
  - Air Force: BAFS
- Service-specific personnel data
  - Army: UCAPERS
  - Navy: SPMS
  - Air Force: AF Personnel Sub-System of EAS
- Workload
  - CHCS / WAM



EAS IV Repository Access via Business Objects

EAS IV Repository - DoD- Standardized MEPRS Data

EAS

Service Financial System

- O&M Expense
- Civilian Salary
- Obligation data
- PEC data

WAM Local

EAS IV

Composite Health Care System (CHCS)

- Admissions/Discharges
- Bed Days
- Visits
- Ancillary Workload

DMHR

Service Personnel System

- Manpower data
- MILPERS

MEPRS Data

Financial Data

- Kinds of Dollars
  - Pay Data
    - Military
    - Civilian
  - Contracts
  - Supplies
  - Equipment
  - Base Operations
  - Depreciation

Financial Data

- Pay Source Differences
  - Military Pay
    - Service-specific Composite Military Pay Tables
    - Special Pays not medical-unique
  - Civilian Pay
    - Army / Navy use actual pay from Service financial system
    - Air Force uses Composite Civilian Pay Tables

Financial Data

- DoD-standardized financial data

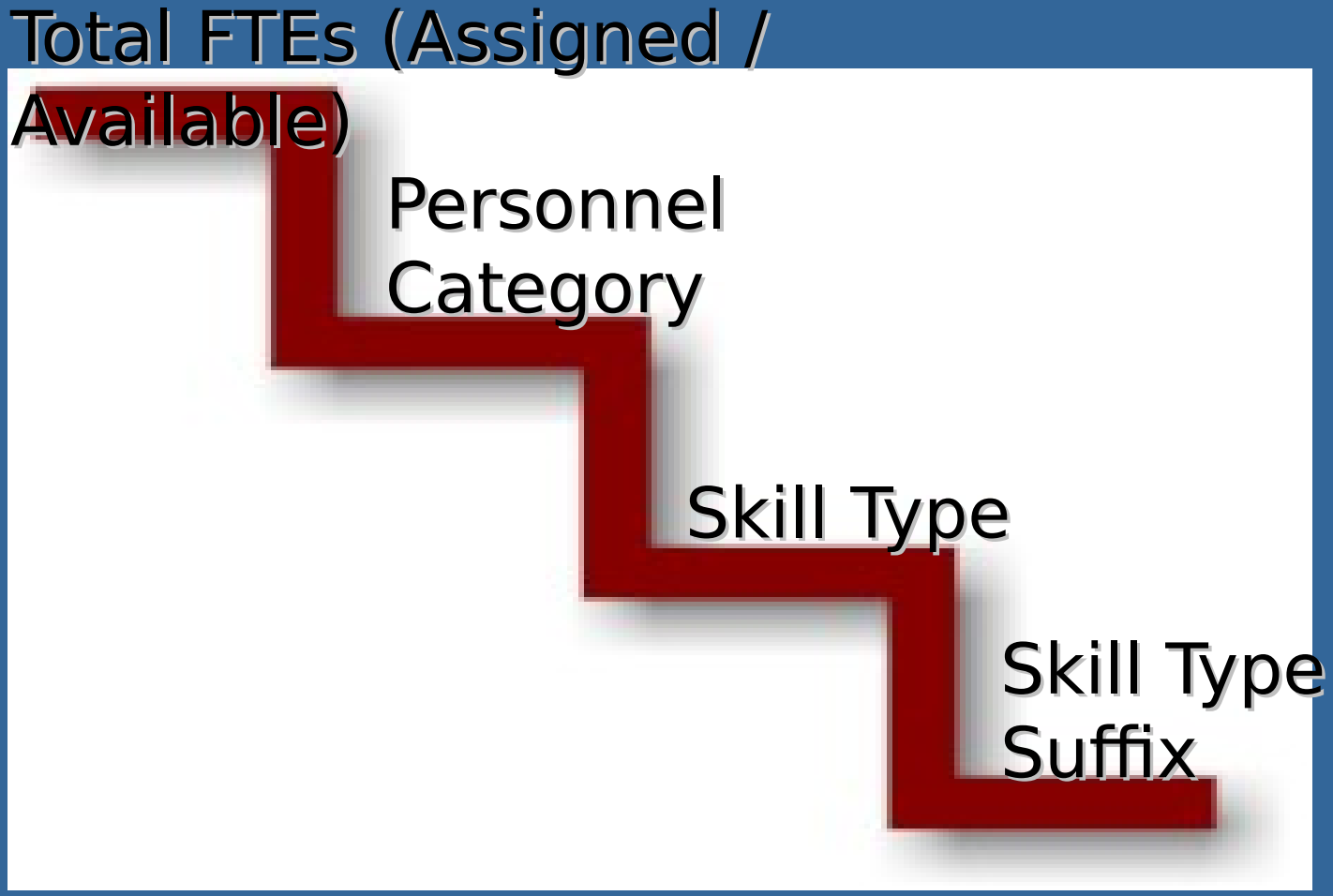
DoD	Air Force	Army	Navy
SEEC - Standard Expense Element Code	EEIC - Element of Expense Investment Code	EOR - Element of Resource	EE - Expense Element
PEC - Program Element Code	PEC - Program Element Code	AMSCO - Army Management Structure Code	SAG - Subactivity Group

Service-specific pure financial data are also available in the EAS IV Repository

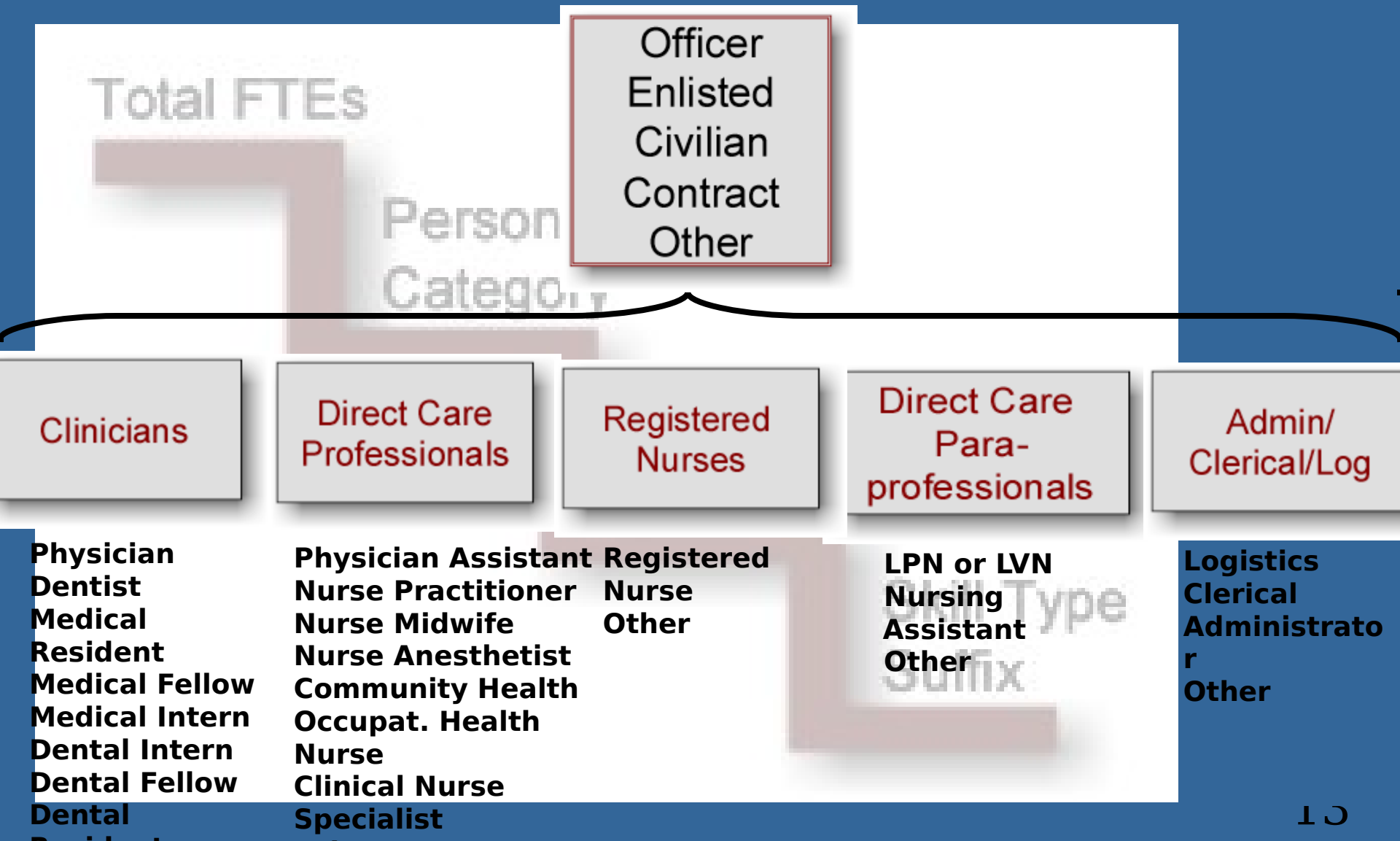
Personnel Data

- Full Time Equivalent (FTE)
  - Amount of labor available to the MTF work center if a person works 1 month
  - 168 Man-Hours = 1 FTE
    (Avg. 21 Days/Month x 8 Hours)
- Assigned FTEs
  - Listed on facility manning documents
- Available FTEs
  - Includes assigned, attached, borrowed, contracted, volunteers
- Non-Available FTEs
  - Annual Leave, Sick Leave

Personnel Data



Personnel Data



Workload Data

- With few exceptions (e.g., biomedical equipment repair), the source of MEPRS workload data is CHCS
- The Workload Assignment Module (WAM) of CHCS automates the interface with EAS and includes beneficiary category and Current Procedural Terminology (CPT) data

Workload Data

- Inpatient Services (A)
  - Admissions
  - Dispositions
  - Occupied Bed Days
  - Bassinet Days
- Ambulatory Services (B)
  - Ambulatory Visits
  - Evaluation & Management (E&M) Codes
  - CPT Codes

Workload Data

- Ancillary Services (D)
  - Raw and Weighted Procedures
  - Minutes of Service (Surgical Services)
  - Hours of Service (ICU)
  - CPT-4 Codes (EAS IV)
- Special Programs (F)
  - Immunizations
  - Visits

MEPRS Account Structure (Functional Cost Codes)

MEPRS Account Structure

Functional Cost Codes (FCCs)

- 4-letter MTF-specific codes representing work centers or reporting facilities; used to track costs, workload and FTEs
- First 3 letters are DoD-standard
- The first letter identifies the type of service provided:

A - Inpatient Care
B - Ambulatory Care
C - Dental Care
D - Ancillary Services
E - Support Services
F - Special Programs
G - Medical Readiness

MEPRS Account Structure

Functional Cost Codes (FCCs)

- The second letter identifies Summary Accounts within MTF functional categories:
  - B = AMBULATORY CARE
    - BA = Medical Care
    - BB = Surgical Care
    - BC = Obstetrical//Gynecological Care
    - BD = Pediatric Care
    - BE = Orthopedic Care
    - BG = Family Practice Care
    - BH = Primary Medical Care

MEPRS Account Structure

Functional Cost Codes (FCCs)

- The third letter identifies particular work centers within Summary Accounts:
  - B = AMBULATORY CARE
    - BH = PRIMARY MEDICAL CARE
      - BHA = Primary Care Clinics
      - BHB = Medical Examination Clinic
      - BHC = Optometry Clinic
      - BHE = Speech Pathology Clinic
      - BHF = Community Health Clinic
      - BHG = Occupational Health Clinic

MEPRS Account Structure

Functional Cost Codes (FCCs)

- The fourth letter is MTF-unique and used to identify specific types of costs and workload:
  - B = AMBULATORY CARE
    - BH = PRIMARY MEDICAL CARE
      - BHA = Primary Care Clinics
        - BHAA = Primary Care Clinic – Parent Facility
        - BHAM* = Primary Care Clinic - TMC-1
        - BHAW* = Primary Care Clinic - TMC-5

*Note: A value of "5" in the 4th position is reserved for Ambulatory Procedure Visits (APV) costs and workload

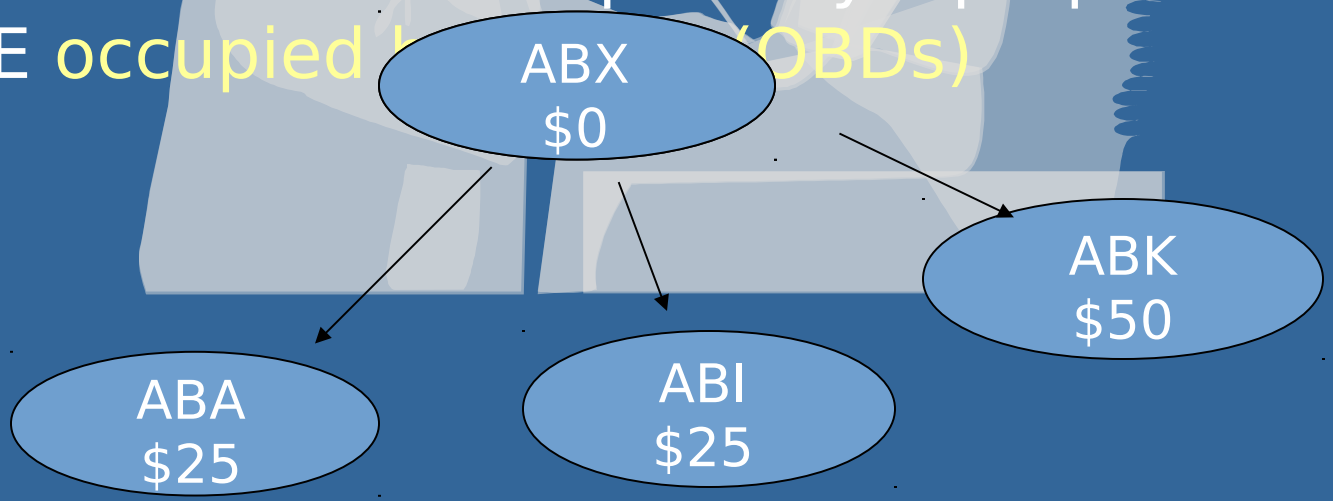
Expense Allocation

Expense Allocation

- Cost Pools
  - Cost pools are identified with an "X" in the 3rd FCC position.
  - Used when time and expense cannot be specifically assigned because two or more work centers share space, personnel or supplies. For example, mixed wards.
  - Expenses and FTEs in cost pools are reassigned (purified) on the basis of workload.
  - Cost pools are purified in alphabetical order before allocation of support and ancillary expenses.

Expense Allocation

- Ward 3E has a supply closet shared by three specialties -- Cost Pool ABX ($100)
  - ABA - General Surgery (25 OBDs)
  - ABI - Plastic Surgery (25 OBDs)
  - ABK - Urology (50 OBDs)
- Supply costs accumulated in ABX ($100) are purified based on each specialty's proportional Ward 3E occupied [illegible] (OBDs)



Expense Allocation

Expense Allocation

- Final Operating Accounts
  - A - Inpatient Care
  - B - Ambulatory Care
  - C - Dental Care
  - F - Special Programs
  - G - Medical Readiness
- Intermediate (Stepdown) Accounts
  - D - Ancillary Services
  - E - Support Services
- Ancillary and Support expenses are allocated (stepped-down) across final accounts

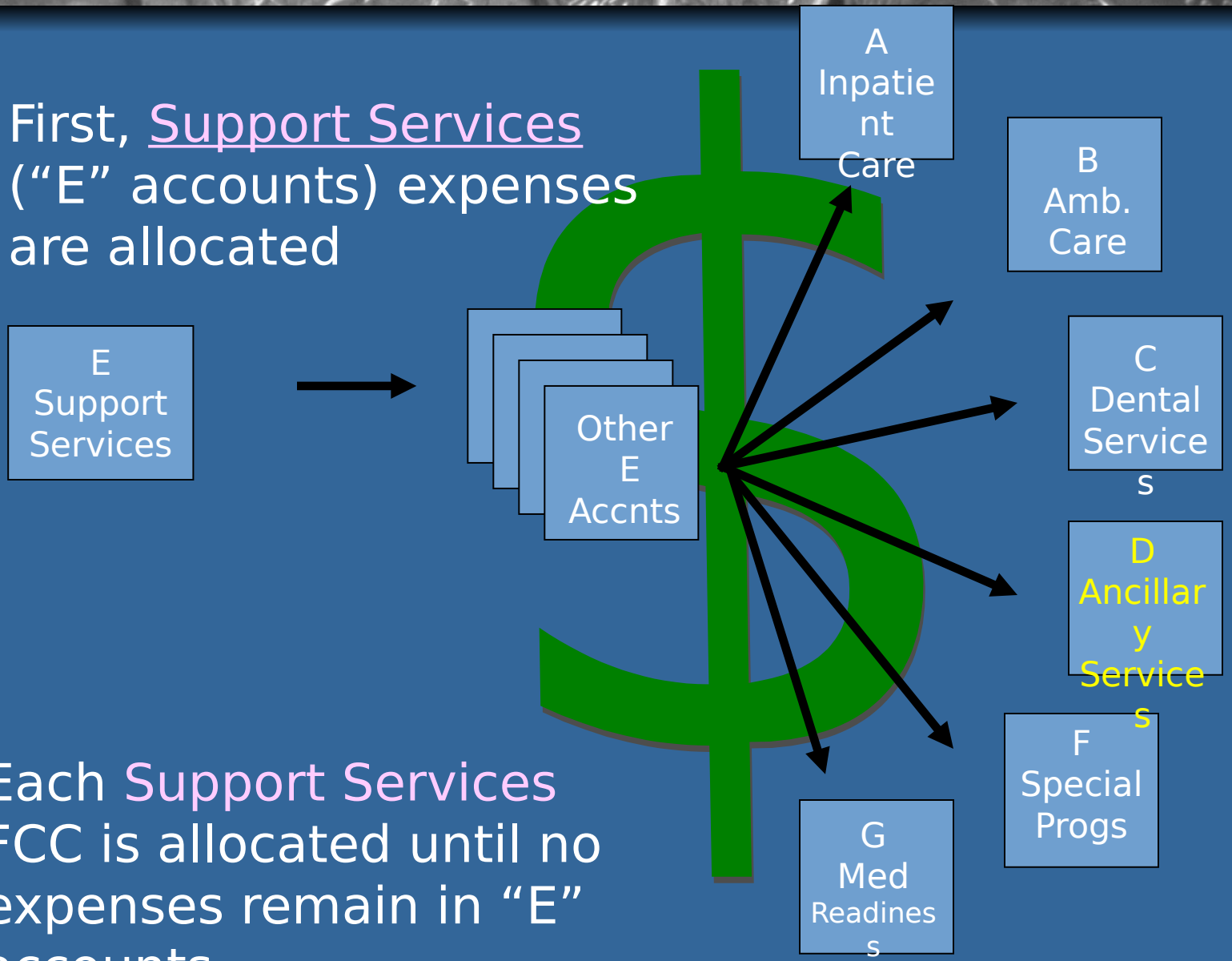
Expense Allocation

- Allocation (stepdown) of Support Services and Ancillary Services costs across final operating accounts

- Costs are allocated based on performance factors established by DoD 6010.13M
  - Weighted procedures performed
  - Hours / Minutes of Service performed
  - Square footage cleaned

Expense Allocation

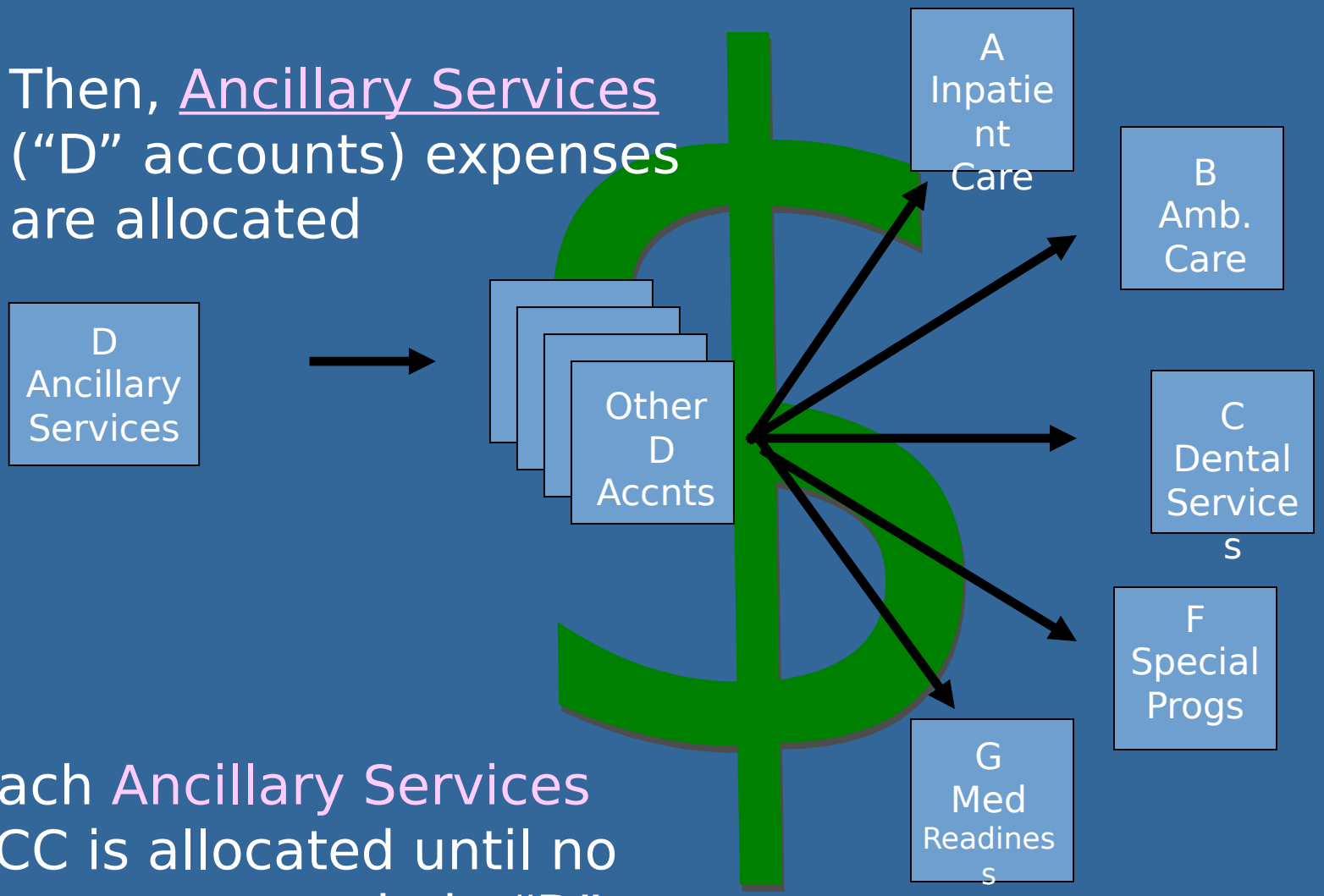
First, Support Services ("E" accounts) expenses are allocated



Each Support Services FCC is allocated until no expenses remain in "E" accounts

Expense Allocation

Then, Ancillary Services ("D" accounts) expenses are allocated



Each Ancillary Services FCC is allocated until no expenses remain in "D" accounts

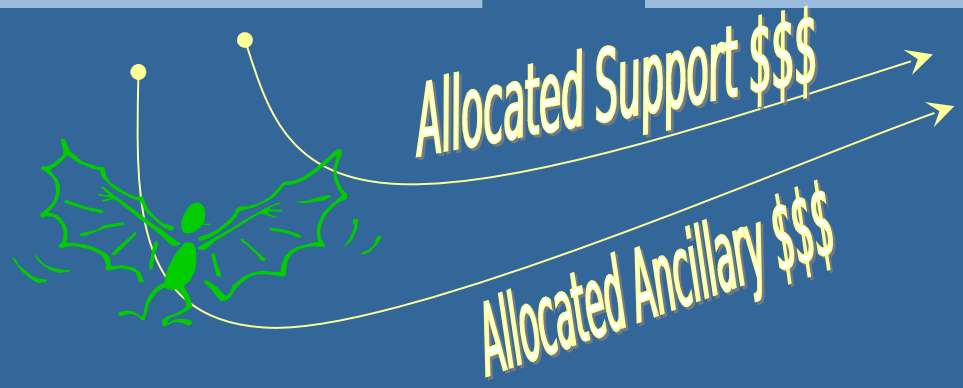
Total Expenses

After Purification of Cost Pools and Allocation of D & E Accounts

Direct Expenses
A, B, C, D, E, F, G

=

Total Expenses
A, B, C, F, G



Total Expenses

Total Expenses ➡ **Business Objects Formula**

Direct Expense
\+ Purified Expense
\+ Stepdown Expense Contributed
\+ Stepdown Expense from D
\+ Stepdown Expense from E

= Total Expenses

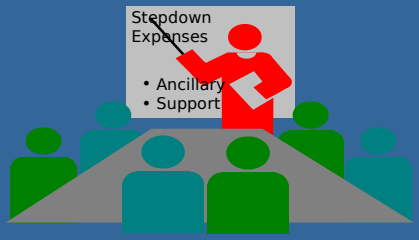
MEPRS Data Quality

MEPRS Data Quality Challenge

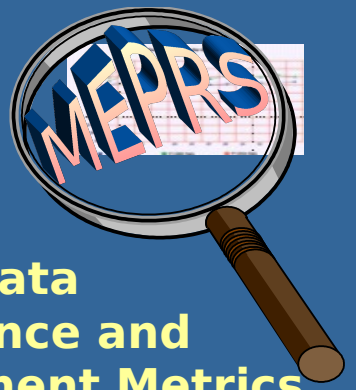
- Data quality issues in MEPRS generally result from:
  - Insufficient vigilance or attention to data quality
  - Lack of effective education and training
  - Inconsistent implementation of policies, guidelines and business rules
  - System-related issues -- transmission or processing errors

MEPRS Data Quality Challenge

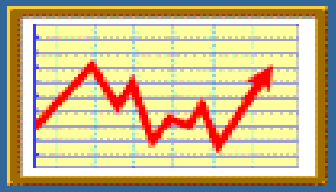
Active Feedback and Continuous Process Improvement



Data-Based MEPRS Education



MEPRS Data Surveillance and Management Metrics



Improved MEPRS Data Quality

MEPRS Information Sharing

MEPRS Policy and Busin Rules Oversight

MEPRS Training, Education and Information Sharing

- Tri-Service MEPRS Application and Data Improvement (MADI) workshop FY05 attendance: 69
- 2005 Tri-Service MEPRS Conference 229 attendees

THE MEPRS.INFORMER

Volume 1 Issue 1 November 2003

Strategic Sidenotes

A Message from the Program Manager

Success Marks 1st Annual MEPRS Conference

Inside This Issue

Features

MEPRS Education

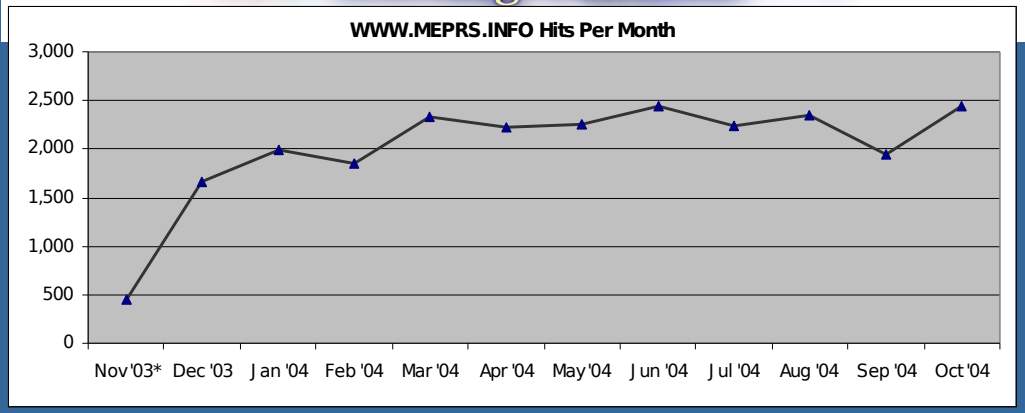
MEPRS Early Warning and Control System

The MEPRS Informer pg 1

- MEPRS.INFOrmer is the new MEPRS quarterly newsletter launched 1Q FY04
- Updates MEPRS stakeholders on policy issues, data quality activities, and best practices for MEPRS process improvement

- MEPRS Conference Exhibit provides thousands of MHS personnel the opportunity to interact with centrally available MEPRS tools and metrics, and learn about resources available through the MEPRS Information Portal

MEPRS Information Web Portal



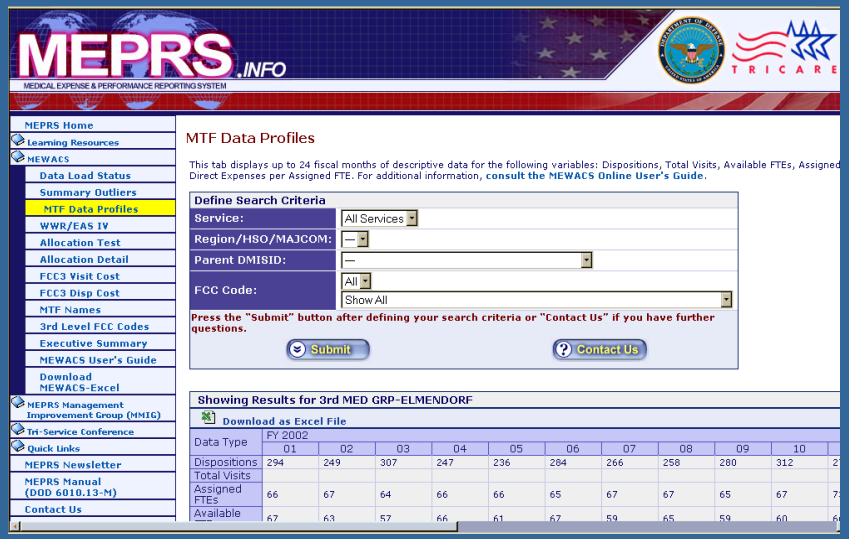
- The www.MEPRS.INFO web portal is hosted at the TRICARE web server – www.tricare.osd.mil

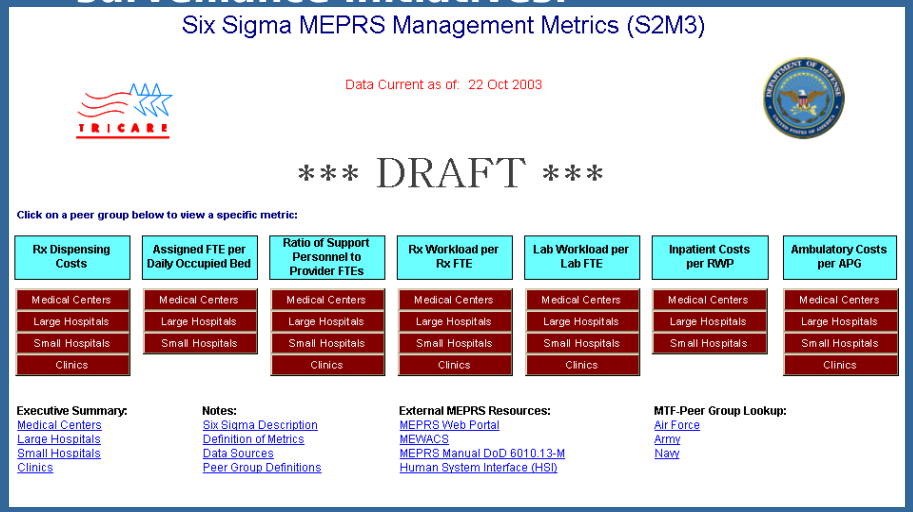
- The MEPRS Information Portal is the gateway to MEPRS-related resources, including policy documents, learning materials, data quality surveillance tools, metrics, and much more

MEPRS Data Quality Surveillance and Management Metrics

-**MEWACS** provides monthly MEPRS data quality feedback, systematically highlighting potential MTF data anomalies

-**Human Systems Interface (HSI)** provides expert data quality and analysis assistance to field, serving as the link between MEPRS education and data quality surveillance initiatives.


MEPRS.INFO
MEDICAL EXPENSE & PERFORMANCE REPORTING SYSTEM
TRICARE
MEPRS Home
Learning Resources
MEWACS
Data Load Status
Summary Outliers
MTF Data Profiles
WWR/EAS IV
Allocation Test
Allocation Detail
FCC3 Visit Cost
FCC3 Disp Cost
MTF Names
3rd Level FCC Codes
Executive Summary
MEWACS User's Guide
Download MEWACS-Excel
MEPRS Management Improvement Group (MMIG)
Tri-Service Conference
Quick Links
MEPRS Newsletter
MEPRS Manual (DOD 6010.13-M)
Contact Us
MTF Data Profiles
This tab displays up to 24 fiscal months of descriptive data for the following variables: Dispositions, Total Visits, Available FTEs, Assigned
Direct Expenses per Assigned FTE. For additional information, consult the MEWACS Online User's Guide.
Define Search Criteria
Service:
All Services
Region/HSO/MAJCOM:
Parent DMISID:
FCC Code:
All
Show All
Press the "Submit" button after defining your search criteria or "Contact Us" if you have further questions.
Submit
Contact Us
Showing Results for 3rd MED GRP-ELMENDORF
Download as Excel File
Data Type
FY 2002
01 02 03 04 05 06 07 08 09 10
Dispositions 294 249 307 247 236 284 266 258 280 312
Total Visits
Assigned FTEs 66 67 64 66 66 65 67 67 65 67
Available 67 63 57 66 61 67 59 65 59 60



- The **Six Sigma MEPRS Management Metrics (S2M3)** workbook is an interactive tool containing seven key MEPRS-based performance metrics

- S2M3 is a blend of **Direct Care and civilian industry** benchmark metrics

- Updated Semi-annually on the FY

MEPRS Policy & Business Rules Oversight

- DoD 6010.13M
  - Provides Tri-Service guidance to all MEPRS reporting MTFs / DTFs
  - Contains policy and guidance for implementation of MEPRS program
  - Download from/access Online: www.meprs.info

Chapter 1:	Background
Chapter 2:	Chart of Functional Cost Codes
Chapter 3:	Manpower & Expense Assignment
Chapter 4:	Reporting Requirements
Chapter 5:	MEPRS Issue Process
Appendices	Acronyms, Definitions, Guidelines for reporting FTE

MEPRS Policy & Business Rules Oversight

- MEPRS Management Improvement Group (MMIG)
  - Established in 1999
  - Provides Functional Oversight
  - Tri-Service Integration, Standardization and Compliance
  - Automated Information System Oversight
  - Coordinates Policy / Action with Resource Management Steering Committee (RMSC)
  - Meeting Minutes and Information on www.meprs.info

Issue Identification / Resolution

HA / TMA Directorates

TMA Program Offices (CITPO / RITPO)

Chartered Workgroups (UBU / URO)

Service MEPRS POCs

NMIMC

MEDCOM

Gunter AFB

DQMC Review List

DQMC Review List

Question A.7.c)

"Has your Data Quality Manager/Assurance Team members attended the MEPRS Application and Data Improvement (MADI) course?"

WWW.MEPRS.INFO

FY06 MADI Schedule

April 11 – 12 San Antonio
June 13 – 14 San Antonio
August 8 – 9 San Antonio

WWW.MEPRS.INFO

MADI Workshops
Info & Registration

MEPRS Newsletter
MEPRS.INFOrmer

Data Quality
Surveillance
MEWACS

Six Sigma
MEPRS Management
Metrics (S2M3)

2004 MEPRS
Conference

MMIG
Minutes & Briefings

MEPRS Manual
DOD 6010.13-M

Human System
Interface (HSI)

MEPRS
Learning Resources

MEPRS Information Web Portal

DQMC Review List

Question C.1.c)

“Has the MTF DQ Manager / MEPRS Manager reviewed the following information presented in the current version MEPRS Early Warning And Control System Report?”

WWW.MEPRS.INFO

MADI Workshops
Info & Registration

MEPRS Newsletter
MEPRS.INFOrmer

Data Quality
Surveillance
MEWACS

Six Sigma
MEPRS Management
Metrics (S2M3)

2004 MEPRS
Conference

MMIG
Minutes & Briefings

MEPRS Manual
DOD 6010.13-M

Human System
Interface (HSI)

MEPRS
Learning Resources

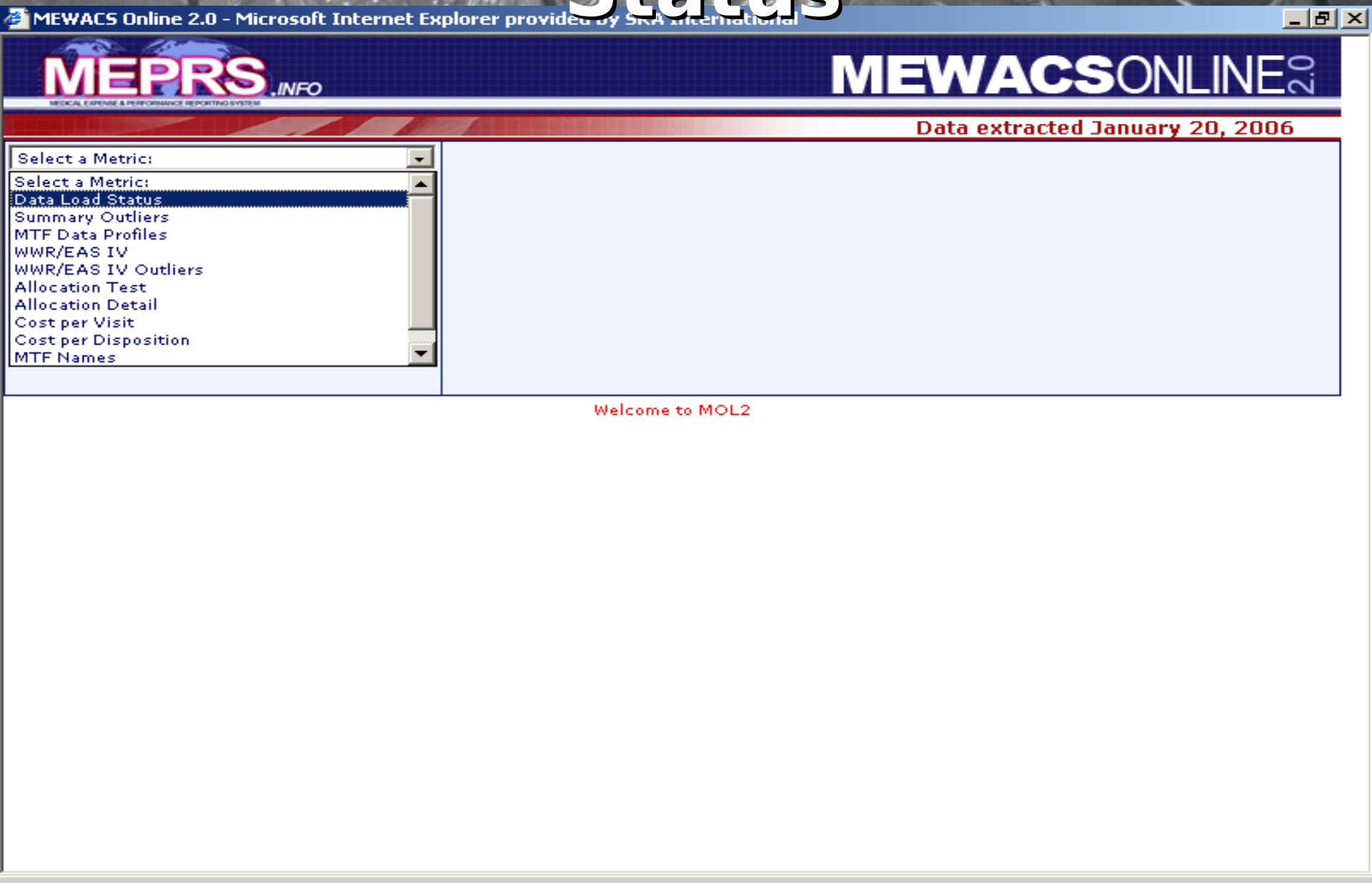
MEPRS Information Web Portal

DQMC Review List

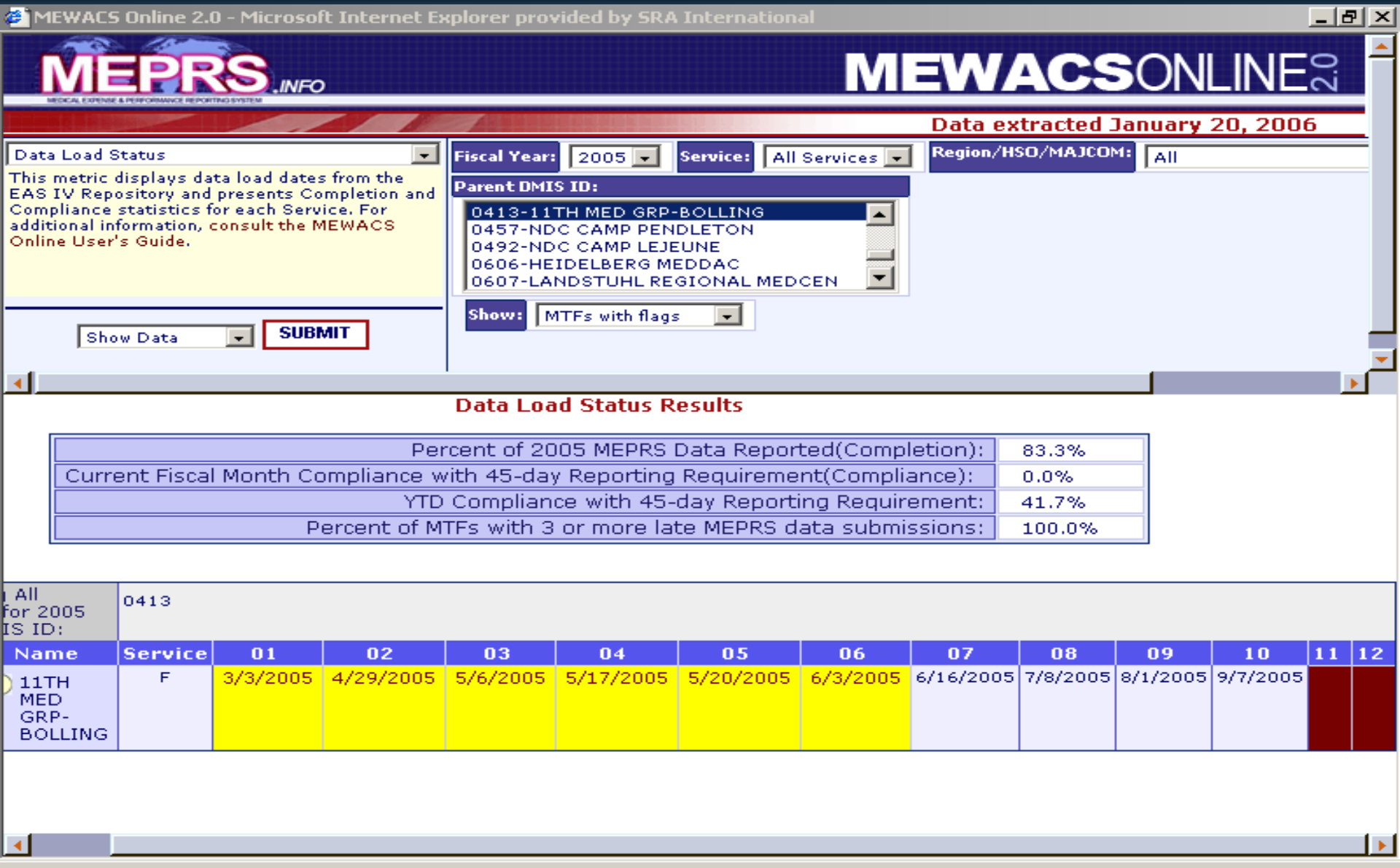
Review Item 1. “EAS IV Repository MEPRS data load status and compliance with the 45-day reporting suspense or Service Guidance whichever is earlier.

If the facility has a pattern (2 or more) of flagged cells on this tab, have they corrected it or developed a plan to correct it? Provide an explanation…”

DQMC Review List / Load Status



DQMC Review List / Load Status

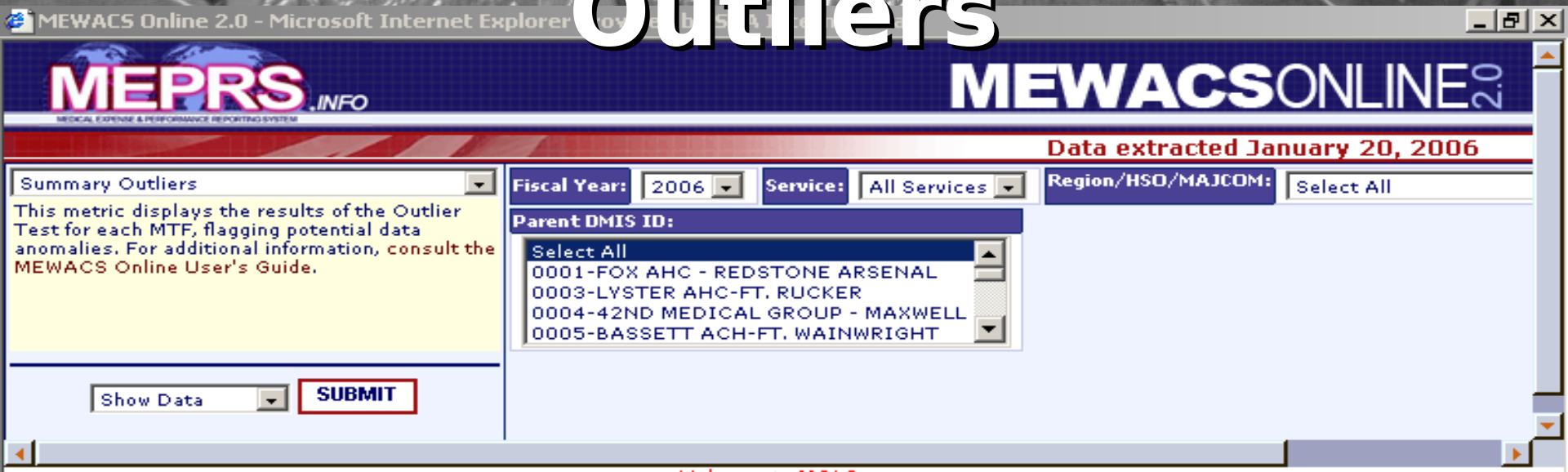


DQMC Review List

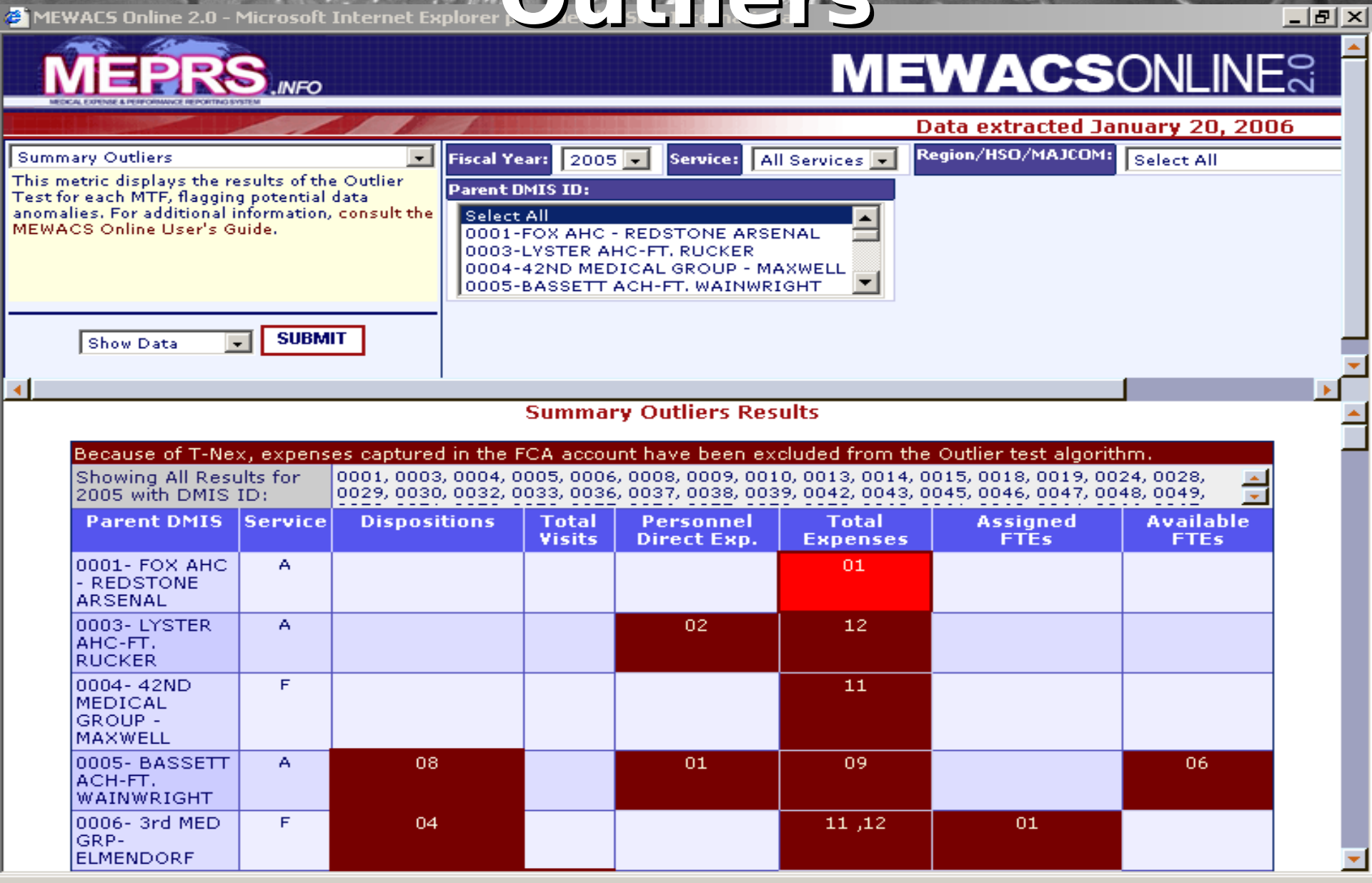
Review Item 2. “MTF-specific summary data outliers and variance assessments.

If the facility has any Prior Fiscal Year or Current Fiscal Year flagged cells on this tab, provide an explanation…”

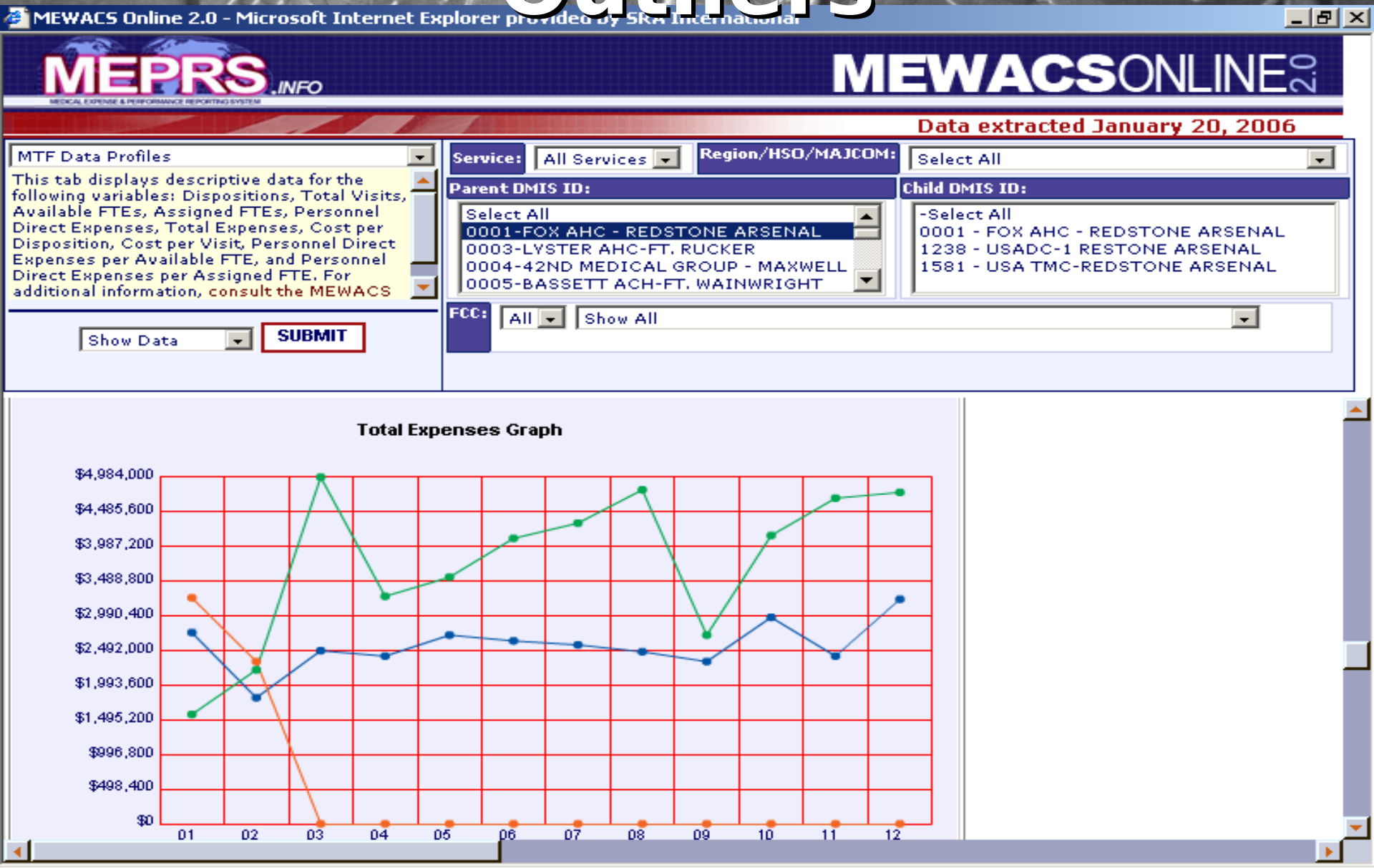
DQMC Review List / Outliers



DQMC Review List / Outliers



DQMC Review List / Outliers

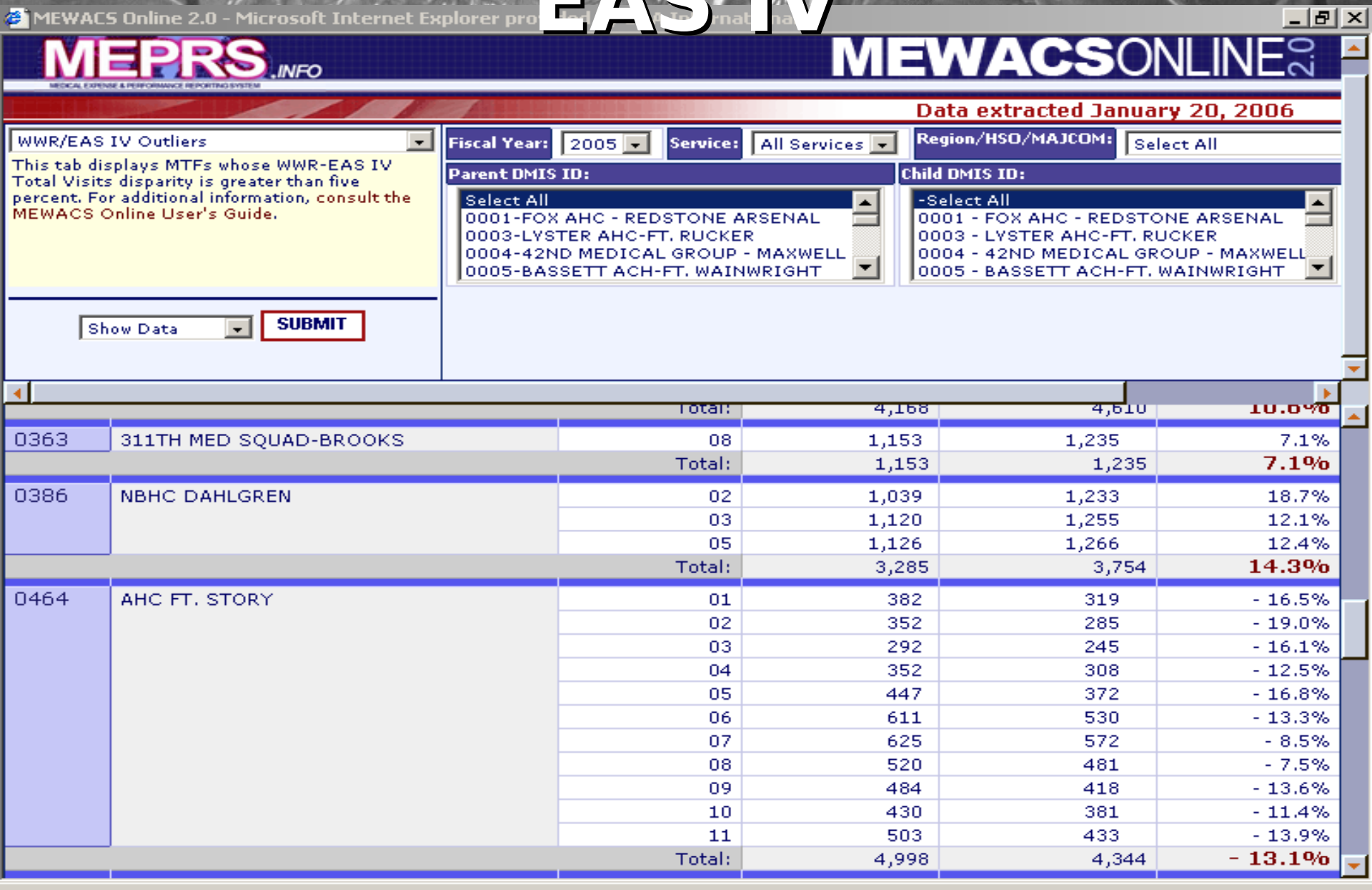


DQMC Review List

Review Item 3. “WWR-EAS IV total ambulatory visit comparison.

If the facility has any Prior Fiscal Year or Current Fiscal Year fiscal month data where WWR vs. EAS IV visit counts differ by greater than 5%, provide an explanation…”

DQMC Review List / WWR-EAS IV


MEWACS Online 2.0 - Microsoft Internet Explorer
MEPRS.INFO
MEWACSONLINE 2.0
Data extracted January 20, 2006
WWR/EAS IV Outliers
This tab displays MTFs whose WWR-EAS IV Total Visits disparity is greater than five percent. For additional information, consult the MEWACS Online User's Guide.
Fiscal Year: 2005
Service: All Services
Region/HSO/MAJCOM: Select All
Parent DMIS ID:
Select All
0001-FOX AHC - REDSTONE ARSENAL
0003-LYSTER AHC-FT. RUCKER
0004-42ND MEDICAL GROUP - MAXWELL
0005-BASSETT ACH-FT. WAINWRIGHT
Child DMIS ID:
-Select All
0001 - FOX AHC - REDSTONE ARSENAL
0003 - LYSTER AHC-FT. RUCKER
0004 - 42ND MEDICAL GROUP - MAXWELL
0005 - BASSETT ACH-FT. WAINWRIGHT
Show Data
SUBMIT

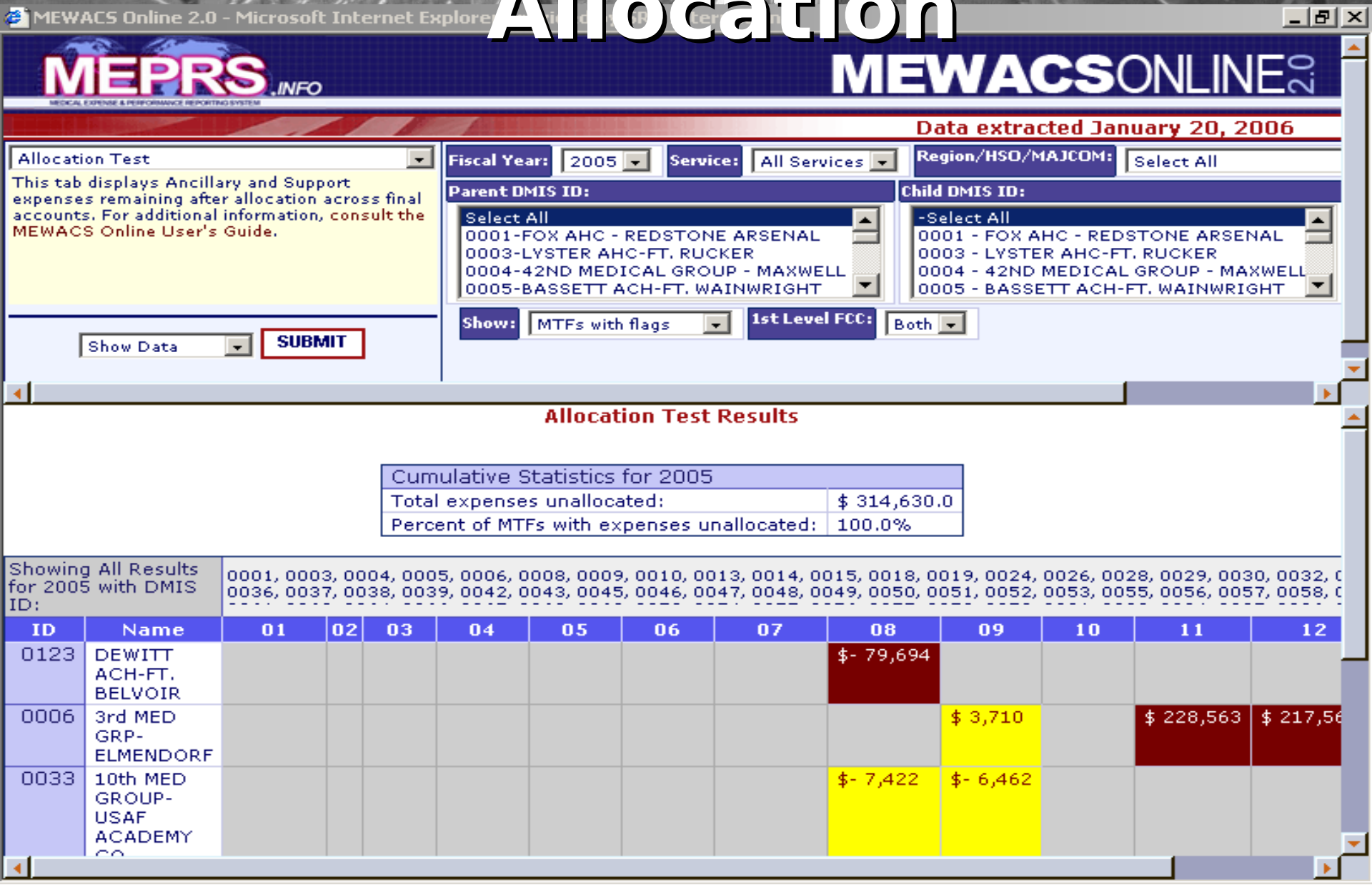
		Total:	4,168	4,610	10.6%
0363	311TH MED SQUAD-BROOKS	08	1,153	1,235	7.1%
		Total:	1,153	1,235	**7.1%**
0386	NBHC DAHLGREN	02	1,039	1,233	18.7%
		03	1,120	1,255	12.1%
		05	1,126	1,266	12.4%
		Total:	3,285	3,754	**14.3%**
0464	AHC FT. STORY	01	382	319	- 16.5%
		02	352	285	- 19.0%
		03	292	245	- 16.1%
		04	352	308	- 12.5%
		05	447	372	- 16.8%
		06	611	530	- 13.3%
		07	625	572	- 8.5%
		08	520	481	- 7.5%
		09	484	418	- 13.6%
		10	430	381	- 11.4%
		11	503	433	- 13.9%
		Total:	4,998	4,344	**- 13.1%**

DQMC Review List

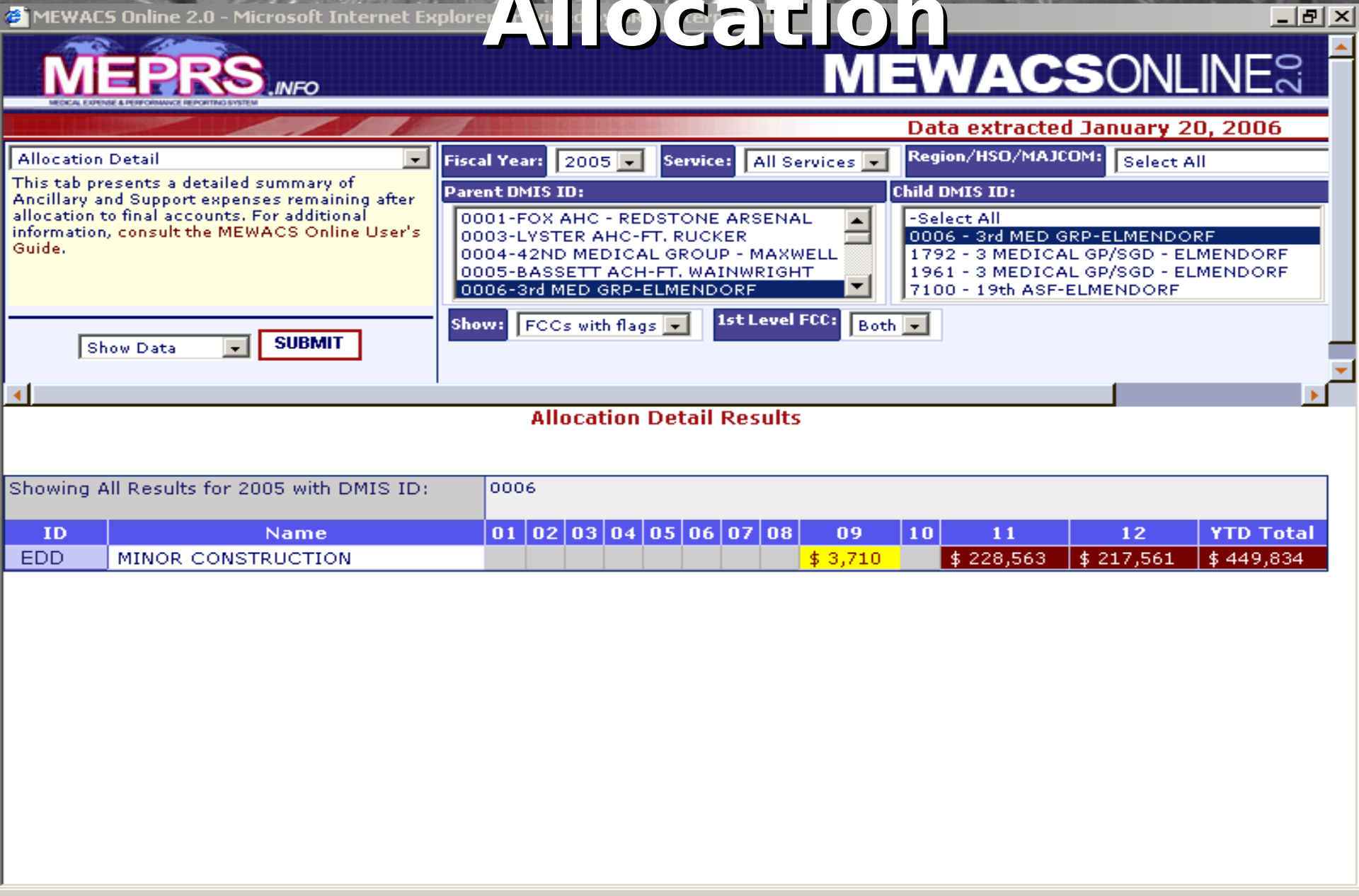
Review Item 4. “Ancillary and Support expense allocation tests.

If the facility is flagged in Prior Fiscal Year or Current Fiscal Year due to incomplete allocation of ancillary or support expenses, provide an explanation…including projected date for submitting corrected data.”

DQMC Review List / Allocation



DQMC Review List / Allocation


MEWACS Online 2.0 - Microsoft Internet Explorer
MEPRS.INFO
MEWACSONLINE 2.0
Data extracted January 20, 2006
Allocation Detail
This tab presents a detailed summary of Ancillary and Support expenses remaining after allocation to final accounts. For additional information, consult the MEWACS Online User's Guide.
Show Data
SUBMIT
Fiscal Year: 2005
Service: All Services
Region/HSO/MAJCOM: Select All
Parent DMIS ID:
0001-FOX AHC - REDSTONE ARSENAL
0003-LYSTER AHC-FT. RUCKER
0004-42ND MEDICAL GROUP - MAXWELL
0005-BASSETT ACH-FT. WAINWRIGHT
0006-3rd MED GRP-ELMENDORF
Child DMIS ID:
-Select All
0006 - 3rd MED GRP-ELMENDORF
1792 - 3 MEDICAL GP/SGD - ELMENDORF
1961 - 3 MEDICAL GP/SGD - ELMENDORF
7100 - 19th ASF-ELMENDORF
Show: FCCs with flags
1st Level FCC: Both
Allocation Detail Results
Showing All Results for 2005 with DMIS ID: 0006
ID Name 01 02 03 04 05 06 07 08 09 10 11 12 YTD Total
EDD MINOR CONSTRUCTION $ 3,710 $ 228,563 $ 217,561 $ 449,834

Review

You should now:

- ✓ Understand the history and purpose of MEPRS
- ✓ Recognize the elements that comprise the MEPRS account structure
- ✓ Be familiar with the expense allocation process
- ✓ Understand how data quality affects MEPRS and be aware of the tools available to improve data quality
- ✓ Be able to locate and research MEPRS related information associated with the DQ Management Control Review List

MEPRS: Our Cost Accounting System

Questions?

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TRICARE Management Activity